

WENDOVER
CITY

JUNE 2008
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of WENDOVER City for the fiscal year ending JUNE 30, 20 07 as approved and adopted by resolution or ordinance dated JUNE 20, 20 07. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on JUNE 20, 20 07 for all budgetary funds.

Signed: Darlene Trammell
(Budget Officer)

Subscribed and sworn to this 25th day

of July, 2007.

(Notary Public)



DARLENE TRAMMELL PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED AND HAS PROVEN TO ME HER IDENTITY TO BE THE PERSON WHOSE NAME IS SIGNED ON THE DOCUMENT AND ACKNOWLEDGED TO ME THAT SHE SIGNED IT VOLUNTARILY FOR IT'S STATED PURPOSE.

WENDOVER CITY

Governmental Unit

JUNE 2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	143336.00	153939.00	155804.00
3120	Prior Years' Taxes - Delinquent	7072.00		4500.00
3130	General Sales & Use Taxes	167156.00	194982.00	194000.00
3140	Franchise Taxes	65560.00	73249.00	73100.00
3150	Transient Room Tax	22846.00	27246.00	27000.00
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes			
3190	Penalties & Interest on Delinquent Taxes	1552.00	144.00	200.00
	property tax-motor vehicle	29210.00	18459.00	16000.00
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	15254.00	15050.00	15000.00
3220	Non-business Licenses & Permits	175.00	90.00	100.00
3221	Building, Structures, & Equipment	15563.00	7872.00	7050.00
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	1020.00	1365.00	1200.00
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	28619.00	14676.00	
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	67605.00	72937.00	62000.00
3358	Liquor Fund Allotment	1897.00	2069.00	2000.00
3370	Grants from Local Units: _____			
	CDBG GRANT	30000.00	220242.00	403724.00
	COUNTY MITIGATION MONEY	20000.00	20000.00	20000.00
	COUNTY COMPLEX REIMBURSEMENT	33831.00	33990.00	33990.00
	community bldg/Senior Reim.	6688.00	5787.00	5787.00
	Safe Sidewalk	75000.00	3844.00	150000.00

WENDOVER CITY

Governmental Unit

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government	214.00	3862.00	3725.00
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	100.00	200.00	150.00
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	1517.00	1363.00	1500.00
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property			
3480	Cemeteries			
3490	Miscellaneous Services:	9970.00	2711.00	2550.00
	Misc. Fire Dept Revenue	10609.00	37095.00	10000.00
3500	FINES AND FORFEITURES			
3510	Fines	154326.00	133249.00	131690.00
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	24360.00	35364.00	27290.00
3620	Rents & Concessions	28500.00	14770.00	15000.00
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20+C176_____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from: UTILITY	70000.00	76000.00	54900.00
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			42200.00
3890	Beg. General Fund Bal. to be Appropriated		39756.00	30000.00
	TOTAL REVENUES	1,031,980.00	1,210,311.00	1,490,460.00

WENDOVER CITY

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative	5137.00	4491.00	6400.00
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	73787.00	65599.00	75070.00
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	56688.00	53380.00	63054.00
4141	Auditor	11969.00	12999.00	15200.00
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney	44819.00	41629.00	51800.00
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings	120698.00	121704.00	133802.00
4170	Elections			900.00
4180	Planning & Zoning	3450.00	190.00	21000.00
4190	Education & Community Promotion			
	Community Center	46003.00	9197.00	14412.00
4200	PUBLIC SAFETY			
4210	Police Department	323420.00	382915.00	359526.00
4220	Fire Department	85175.00	134955.00	79929.00
4230	Corrections (Jail)			
4240	Protective Inspection	7779.00	2908.00	4450.00
4250	Other Protective busing	85.00	144.00	6261.00
4252	Agricultural Inspection			
4253	Animal Control & Regulation	1455.00	631.00	14830.00
4254	Flood Control			
4255	Emergency Services (Civil Defense)			
	Liquor Law Enforcement	2800.00		1769.00

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Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	7197.00	6323.00	9325.00
4415	Class "C" Road Program	27375.00	55770.00	42200.00
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
	SAFE SIDEWALK	103628.00	13887.00	150000.00
	GDBG	22.00	230144.00	403724.00
	TV TRANSLOTOR-UNILITY	795.00	1095.00	1115.00
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas			
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning ENGINEERING		2174.00	1100.00
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to:			
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS	15964.00	8996.00	34593.00
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
	LAND PURCHASE	2320.00		
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	940566.00	1,129,131.00	1,490,460.00

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JUNE 2008

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: WATER

FORM 3

Account Number	Description	Prior Year Actual 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	276412.00	322017.00	284100.00
	Interest Earned	15871.00	22065.00	24235.00
	Other: <u>GRANTS & savings</u>	154228.00	133092.00	
	TOTAL OPERATING REVENUE	446511.00	477174.00	308335.00
	OPERATING EXPENSES:			
	Personnel Services	46536.00	66476.00	63115.00
	Contractual Services	104711.00	21603.00	20326.00
	Material and Supplies	56264.00	205766.00	189994.00
	Depreciation	195941.00	150000.00	4900.00
	Other TRANSFER TO GENERAL	30000.00	30000.00	30000.00
	TOTAL OPERATING EXPENSE	433452.00	473845.00	308335.00
	OPERATING INCOME (LOSS)	13059.00	3329.00	.00
	NON-OPERATING REVENUE (EXPENSES)	(30000.00)	(30000.00)	(30000.00)
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to: GENERAL	30000.00	30000.00	30000.00
	NET INCOME (LOSS)	.00	.00	.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

WENDOVER CITY

Governmental Unit

JUNE 2008

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: SEWER

FORM 3

Account Number	Description	Prior Year Actual 20_06__	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	235162.00	219810.00	202259.00
	Interest Earned	5695.00	9363.00	10782.00
	Other: <u>SAVINGS</u>		19806.00	
	TOTAL OPERATING REVENUE	240857.00	248979.00	213041.00
	OPERATING EXPENSES:			
	Personnel Services	96371.00	123421.00	122840.00
	Contractual Services			
	Material and Supplies	38827.00	67106.00	68401.00
	Depreciation	14021.00	4291.00	1800.00
	Other TRANSFER TO GENERAL	40000.00	40000.00	20000.00
	TOTAL OPERATING EXPENSE	189219.00	234818.00	213041.00
	OPERATING INCOME (LOSS)	51638.00	14161.00	.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:	(40000.00)	(40000.00)	(20000.00)
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to: GENERAL	40000.00	40000.00	20000.00
	NET INCOME (LOSS)	.00	.00	.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

WENDOVER CITY

Governmental Unit

JUNE 2008

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: GARBAGE

FORM 3

Account Number	Description	Prior Year Actual 20 05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	132963.00	142650.00	129600.00
	Interest Earned	1620.00	3723.00	4833.00
	Other: _____			
	TOTAL OPERATING REVENUE	134583.00	146373.00	134433.00
	OPERATING EXPENSES:			
	Personnel Services	27452.00	24752.00	24710.00
	Contractual Services	59206.00	56682.00	60900.00
	Material and Supplies	26833.00	39917.00	48823.00
	Depreciation	297.00		
	Other _____			
	TOTAL OPERATING EXPENSE	113788.00	121351.00	134433.00
	OPERATING INCOME (LOSS)	20795.00	25022.00	.00
	NON-OPERATING REVENUE (EXPENSES)	(218.00)	(6000.00)	(9000.00)
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to: GENERAL	218.00	6000.00	9000.00
	NET INCOME (LOSS)	.00	.00	.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

WENDOVER CITY

Governmental Unit

JUNE 2008

Fiscal Year

CEMETERY

FORM 1

SPECIAL REVENUE FUND (Explain Nature of Fund)

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	LOT SALES	1575.00	600.00	1500.00
	BURIAL FEES	1650.00	900.00	1500.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	INTEREST	695.00	1060.00	1100.00
	TOTAL REVENUES & OTHER SOURCES	3920.00	2560.00	4100.00
	EXPENDITURES:			
	EQUIP., SUPPLIES, MAINT.	3.00	1144.00	3550.00
	SECURITY LIGHTS	515.00	516.00	550.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	518.00	1660.00	4100.00

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			
	EXPENDITURES:			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			

WENDOVER CITY

Governmental Unit

JUNE 2008

Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund		258000.00	
	Interest Income		938.00	3200.00
	Other additions			
	TOTAL REVENUE		258938.00	3200.00
	Beginning Fund Balance		258938.00	258938.00
	TOTAL AVAILABLE FOR APPROPR.		258938.00	262138.00
	EXPENDITURES:			
	INFRASTRUCTURE			262138.00
	TOTAL EXPENDITURES		.00	262138.00
	Ending Fund Balance		258938.00	.00

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			